

Post-printing changes to Publication 1438 subsequent to printing and posting of pub online:

<u>Reject code:</u>	<u>Nature of change</u>
122	Added a NOTE for Estates or Trusts that previously filed a FINAL 1041 return.
124	Deleted Form 8860, which is no longer part of 1041 e-file program.
164	Deleted Form 8860, which is no longer part of 1041 e-file program.
393	Typo on second line. Correct Form reference is 8801.
394	Typo on second line. Correct Form reference is 8801.
714	Revised criteria to require Form 1116 be included with the return when Form 1041, Field 1240 has a significant entry. Previously, an entry was required to be in the first form 1116 when multiple forms were included in the return.
766	Added Form 6781 to the list of forms that one of which must be present when Schedule D, Field 0750 is significant.
768	Added Form 6781 to the list of forms that one of which must be present when Schedule D, Field 1580 is significant.

Revisions:

- 714** If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116 must be present.
- 766** If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant; at least one of the following forms must be present: Form 4684, or Form 6252, or Form 6781 or Form 8824 must be present.
- 768** If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant; at least one of the following forms must be present: Form 4684, or Form 6252, or Form 6781, or Form 8824, or Form 2439.

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NOTE: If the last Form 1041 filed for this EIN was marked FINAL, the 1041 Filing Requirement for this entity will have been removed and the EIN will not appear on the IRS National Account Profile database, resulting in rejection of the return. The filing requirement must be reinstated before an electronic return can be accepted.

Record Layout change:

Form 1041, Field 1315: The Form Ref. should be G-3, Description should be No Entry.